

Vote: 532 Luwero District

Structure of Budget Framework Paper

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B: Summary of Performance by Department

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Foreword

The District has moved a long way to attain this level of social- Economic transformation which has not been a simple Task at all and a lot is still to be done. The Budget framework paper details the district level of achievement in every sector for which I am grateful to all the stakeholders. The focus of this budget framework paper is infrastructural development through road construction and maintenance, provision of safe water, improving health services delivered, food security as well as enterprise development and finally enhancing household incomes. The constraints highlighted therein pose yet another threat to the realization of the key output targets but I have confidence that the strategies designed will be implemented to overcome them.

My sincere appreciation goes to the District technical team headed by the CAO, District Council for their deliberations, members of the Executive and all partners in development. The Area members of Parliament for their massive lobbying for the District and the Central Government for its continued budget support. I salute you.

Ndawula Ronald .District Chairperson Luwero

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Executive Summary

Revenue Performance and Plans

UShs 000's	2016/17		2017/18 Proposed Budget
	Approved Budget	Receipts by End September	
1. Locally Raised Revenues	397,718	131,115	
2a. Discretionary Government Transfers	4,692,904	1,173,226	
2b. Conditional Government Transfers	36,826,256	9,436,684	
2c. Other Government Transfers	717,681	148,861	
4. Donor Funding	770,000	0	
Total Revenues	43,404,558	10,889,886	42,800,000

Revenue Performance in the first quarter of 2016/17

During first quarter financial year 2016/17, a total of shs 10.889 billion was received by the district reflecting 33 percent budget performance. Locally raised sources performed at 33 percent higher than the expected 25% of direct deductions of Local Service tax from civil servants for the three months. Of the Total revenue realised, the nil overall budget contribution, while central Government made the significant contribution of 99 percent.

Planned Revenues for 2017/18

The District expects to receive shs 42.8 billion, of which Central Government transfers will make the most significant contribution of 97.3 percent followed by Development partners at 1.8 percent and lastly Locally raised revenue of 1 percent. In comparison with the Financial Year 2016/17, there is a budget decline of 1.3 percent attributed to decline in IPFS.

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18 Proposed Budget
	Approved Budget	Actual Expenditure by end Sept	
1a Administration	3,996,400	995,922	3,319,894
2 Finance	465,469	59,790	339,732
3 Statutory Bodies	619,127	131,135	613,649
4 Production and Marketing	872,983	203,991	872,908
5 Health	5,859,618	1,187,562	5,854,618
6 Education	27,113,108	6,957,733	26,927,033
7a Roads and Engineering	1,416,959	176,718	1,426,959
7b Water	693,020	48,461	662,354
8 Natural Resources	157,662	36,314	155,475

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UGX 10.182 billion was actually spent revealing an absorption rate of 93 percent hence unspent balance 707.5 million. The unspent balance is mostly due to development projects awaiting completion of procurement processes as the Contracts Committee is limited to only one sitting per month, some pensioners whose data is still missing, some works and transactions under progress.

Planned Expenditures for 2017/18

Twelve classrooms and fifty stances of Pit Latrines will be constructed, work on 117.4 km under periodic maintenance, Support fish farmer groups, tree nursery bed, and construct a cattle treatment crush, upgrade Luwero HC IV to District Hospital, construct 100 bed ward at Luwero HC IV and renovate Ziobwe HC III general ward, dig deep boreholes and rehabilitate 30 existing water sources.

Medium Term Expenditure Plans

Twelve classrooms and fifty stances of Pit Latrines will be constructed, work on 117.4 km under periodic maintenance, Support fish farmer groups, tree nursery bed, and construct a cattle treatment crush, upgrade Luwero HC IV to District Hospital, construct 100 bed ward at Luwero HC IV and renovate Ziobwe HC III general ward, dig deep boreholes and rehabilitate 30 existing water sources.

Challenges in Implementation

The district did not receive a complete road unit, that is, it lacks a roller to compact the roads, implying that the span of roads worked on, is short lived. Still without a wheel loader, loading of Murram (gravel) on to the hoppers using human labor becomes very difficult which negatively impacts on the rate of executing gravel works. Above all, the equipment's maintenance cost is high. Originally ex-gratia and councillors gratuity was charged against District unconditional grant.

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A. Revenue Performance and Plans

US\$'s 000's	2016/17		2017/18 Proposed
	Approved Budget	Receipts by End September	
1. Locally Raised Revenues	397,718	131,115	
Inspection Fees	27,762	603	
Agency Fees	20,235	1,768	
Animal & Crop Husbandry related levies	3,000	205	
Application Fees	8,155	1,980	
Educational/Instruction related levies	13,500	5,082	
Liquor licences	1,200	19	
Local Service Tax	150,000	90,871	
Market/Gate Charges	52,497	10,287	
Other Fees and Charges	30,697	1,977	
Other licences	1,400	51	
Park Fees	25,692	2,879	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	6,988	0	
Sale of (Produced) Government Properties/assets	5,000	133	
Business licences	16,592	5,811	
Property related Duties/Fees	35,000	9,449	
2a. Discretionary Government Transfers	4,692,904	1,173,226	
District Unconditional Grant (Wage)	1,632,241	408,060	
Urban Unconditional Grant (Non-Wage)	414,638	103,660	
Urban Discretionary Development Equalization Grant	202,800	50,700	
District Unconditional Grant (Non-Wage)	862,143	215,536	
Urban Unconditional Grant (Wage)	518,765	129,691	
District Discretionary Development Equalization Grant	1,062,317	265,579	
2b. Conditional Government Transfers	36,826,256	9,436,684	
Transitional Development Grant	226,348	56,587	
General Public Service Pension Arrears (Budgeting)	6,423	0	
Gratuity for Local Governments	555,119	138,780	
Pension for Local Governments	1,574,700	393,675	
Sector Conditional Grant (Non-Wage)	5,987,917	1,728,705	
Sector Conditional Grant (Wage)	27,376,532	6,844,133	
Development Grant	1,099,217	274,804	
2c. Other Government Transfers	717,681	148,861	
Other Transfers from Central Government YLP	717,681	148,861	

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A. Revenue Performance and Plans

PREFA	75,000	0	
Total Revenues	43,404,558	10,889,886	4

Revenue Performance in the first Quarter of 2016/1

(i) Locally Raised Revenues

During first quarter, own sources revenue fetched shs 131 million indicating 33 percent budget performance. Out of receipts, Local service tax raised 90 million which is 69 percent budget contribution basically due to direct deduction from civil servants. However Education related Fees made the nil contribution of due to the fact that fees are paid for calendar years instead of fiscal years and normally paid at the beginning of the calendar year.

(ii) Central Government Transfers

During the period under review, shs 10.7 billion was realized from central Government Transfers indicating 25.5 percent budget performance. Overall Government Grants made the significant Contribution of 99 percent.

(iii) Donor Funding

Development Partners did not release funds during the period under review.

Planned Revenues for 2017/18

(i) Locally Raised Revenues

The District expects to receive shs 397 million from locally raised sources. Local service Tax is expected to make significant overall percentage contribution of 40 percent, while the least contribution is expected from Public health Licenses at less than 1 percent. Locally raised sources will make an overall budget contribution of only 1 percent.

(ii) Central Government Transfers

The District expects to realize shs 42.8 billion from central government transfers. Of this shs 29.5 billion (69%) will be for salaries and balance (31 %) will cater for real service delivery. Central government transfers expects to make a significant overall budget contribution of 97 percent. In comparison to the financial year 2016/17 there is a budget decline of 2 percent due to reduction in IPFs and Grant reforms.

(iii) Donor Funding

Donors are expected to contribute shs 770 million to the district budget which is 1.8 percent overall contribution.

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	3,748,813	1,004,146
District Unconditional Grant (Non-Wage)	120,770	44,388
District Unconditional Grant (Wage)	248,418	85,180
General Public Service Pension Arrears (Budgeting)	6,423	0
Gratuity for Local Governments	555,119	138,780
Locally Raised Revenues	75,443	0
Multi-Sectoral Transfers to LLGs	649,176	212,433
Pension for Local Governments	1,574,700	393,675
Urban Unconditional Grant (Wage)	518,765	129,691
<i>Development Revenues</i>	247,587	62,056
District Discretionary Development Equalization Gra	44,787	11,356
Urban Discretionary Development Equalization Gran	202,800	50,700
Total Revenues	3,996,400	1,066,202
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	3,748,813	940,177
Wage	767,183	214,871
Non Wage	2,981,630	725,306
<i>Development Expenditure</i>	247,587	55,745
Domestic Development	247,587	55,745
Donor Development	0	0
Total Expenditure	3,996,400	995,922

Revenue and Expenditure Performance in the first quarter of 2016/17

The department received shs 1.066 million reflecting 107% quarterly budget performance. This performance is attributed to high allocation of District Unconditional grant non wage at 147% to cater for independence day celebrations, and District conditional grant wage at 137% to cater for staff salary arrears. However, locally raised revenue performed poorly at 0% due to pressing needs in other departments that did not warrant any allocation to the department in addition to nil release of general revenue.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects to receive shs 3.3 billion out of which Central Government transfers will make a significant portion.

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Workplan 1a: Administration

Commemorate both National and Local functions, Monitoring and supervision of Lower Local Governments and programmes; Holding both management and Administrative meetings; Attendance of workshops organised at both National and District levels; Payment of staff salaries, Gratuities and pension; provision of Procurement services to the District and Disposal of Government Assets; Records keeping for all personnel and other relevant documents.

Medium Term Plans and Links to the Development Plan

Coordination with all other Sector plans for all departments in the District.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and other stakeholders

Conducting Barazas by CODI and Office of the prime Minister on social accountabilities at all levels.

(iv) The three biggest challenges faced by the department in improving local government services

1. In adequate funding

Limited Local revenues sources.

2. Lack of Transport

Inadequate transport facilities.

3. Lack of enough adequate office space and facilities

Inadequate office space and facilities.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	405,469	319,732
District Unconditional Grant (Non-Wage)	146,157	69,420
District Unconditional Grant (Wage)	199,037	199,037
Locally Raised Revenues	60,275	51,275
<i>Development Revenues</i>	60,000	20,000
District Unconditional Grant (Non-Wage)	60,000	20,000
Total Revenues	465,469	339,732
B: Overall Workplan Expenditures:		

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Workplan 2: Finance

made the most contribution of 220 percent percent basically to facilitate printing of Revenue generating ma

Department Revenue and Expenditure Allocations Plans for 2017/18

We plan to realise shs 339.7 million ,of which 58.5 percent will cater for wages and salaries and the balance facilitate none wage recurrent transactions. Of the total revenue, Central Government transfers will make significant contribution of 85 % , Locally raised sources will contribute 15%. Compared to FY 2016/17 there is a budget of 37 % due to less allocation of unconditional Grant Non wage resulting from reduction in IPF after merging gracia to the Grant by MFPED.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The department managed to raise a total of 131 millions as own sources revenue ,produced and submitted Final Accounts for Financial Year 2015/16 to the Auditor General , participated in Auditor General closure Financial Year, paid Salaries to civil servants and elected Leaders ,paid Gratuity & pension to retired officers advised Council on risk and all Financial related matters.

Plans for 2017/18 by Vote Function

Four quarterly progress reports prepared and submitted , 397 million of locally raised revenue mobilised and collected, District budget produced and final Account prepared, one Local Revenue Enhancement plan produced implementation of Local revenue enhancement strategies like procurement of taxi Park & Market Land in N Township. During this budget, priority will be given to women , Youth and Communities with disabilities economic empowerment.

Medium Term Plans and Links to the Development Plan

The department will ensure that all expenditure is in line with approved budgetary votes directly linked to D advise accordingly to exorted votes. The medium term plans include the following among others production budgets, 5 final Account, Local Revenue Enhancement Plan and implementation of strategies identified.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and

N/A

(iv) The three biggest challenges faced by the department in improving local government services

1. Resource gap

The available resource basket can not even handle fifty percent of the District priorities thereof creating funding year to year.

2. Weak department expenditure ranking

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Workplan 3: Statutory Bodies

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	619,127	135,120
District Unconditional Grant (Non-Wage)	185,678	44,758
District Unconditional Grant (Wage)	361,449	90,362
Locally Raised Revenues	72,000	0
Total Revenues	619,127	135,120
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	619,127	131,135
Wage	361,449	90,362
Non Wage	257,678	40,773
<i>Development Expenditure</i>	0	0
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	619,127	131,135

Revenue and Expenditure Performance in the first quarter of 2016/17

UGX 135 million was received indicating 87 percent quarterly budget performance. This performance is attributed to the nil allocation of locally raised revenue due to pressing needs in other departments that did not warrant any allocation. Wages and salaries consumed 67 percent of the total receipts. A total of shs 131 million was spent revealing a utilization rate of 97%, hence leaving an unspent balance of shs. 3.9 million.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects to receive UGX 613.9 million, of which central government transfers will make the significant contribution of 88 percent, while locally raised sources only 12 percent. Wages and salaries will consume 35 percent of the total budget, while the balance will cater for service delivery. Compared to FY 2016/17 there is a slight decline of one percent attributed to reduction in wages allocation as ex-gratia and Councillors gratuity have been merged and reclassified as Non Wage grant.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Held one Council meetings, one Contracts Committee meeting, one DLB meetings, 3PAC meetings and one member of District Service Commission. Monitoring of government programmes done.

Plans for 2017/18 by Vote Function

Holding 6 Council meetings, 30 Standing Committee Meetings, 12 Contracts Committee meetings, 16 DLB

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Workplan 3: Statutory Bodies

(iv) The three biggest challenges faced by the department in improving local government services

1. Lack of filling cabinets

provision of filling cabinets to enable proper custody of documents and confidentiality.

2. Lack of a photocopier

provision of a photocopier to ease departmental work.

3.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	810,212	202,053
District Unconditional Grant (Non-Wage)	5,000	2,000
District Unconditional Grant (Wage)	227,202	56,800
Locally Raised Revenues	5,000	0
Sector Conditional Grant (Non-Wage)	68,317	17,079
Sector Conditional Grant (Wage)	504,693	126,173
<i>Development Revenues</i>	62,771	15,693
Development Grant	62,771	15,693
Total Revenues	872,983	217,746
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	810,212	202,053
Wage	731,895	200,053
Non Wage	78,317	2,000
<i>Development Expenditure</i>	62,771	1,938
Domestic Development	62,771	1,938
Donor Development	0	0
Total Expenditure	872,983	203,991

Revenue and Expenditure Performance in the first quarter of 2016/17

Shs. 217.7 million was realized indicating 100% of the quarterly budget expectation. However, locally raised

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Workplan 4: Production and Marketing

Physical Performance in the first quarter of 2016/17

Disease and pest surveillance in Veterinary and Crop was carried out, there was farmer out reaches to support SEEDLINGS .SACCOs were audited to verify Compliance to Society laws.New sites for tourism were visited together with local leaders .

Plans for 2017/18 by Vote Function

Tsetse Traps are planned to monitor tsetse fly density as to establish permanent control measures, district.P Clinics operations as an Extension methodology to monitor crop pests and disease outbreaks. Demonstration drought and disease tolerant varieties to be done in 3 LLGs.Demonstration on machinery for fish feeds to be for one fish group.Livestock vaccinations and Crush construction for disease control and animal restraining treatment and inspection. Demonstration on

Medium Term Plans and Links to the Development Plan

Entomology support to LLGs for sustainable Ecological balance to enable sustainable Productivity.Diversify i Production activities like Silk Worm Pupae into protein source and mulberry leaves for quality Livestock f Commercial Department is developing an invest opportunities profile of the district that is intended to mark district with a view of improving local tax revenue.Reducing Crop .pest and diseases to increase crop Productivity.Introduction of drought and disease tolerant va

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and

Honey week Exhibitions by TUNADO-Uganda national apiculture Development Organisation.Farm Based I Reserves by MAAIF.SWISS Contact - Honey Bee Products value addition. Support to plant clinic operation Plantwise. Technology development in the production of upland rice, maize, cassava, Beans and pasture establishment and processing to make silage and hay by ATAAS program funded by World bank. .USAID - Enabling Environment for Agricultural Activity- funding Climate Change Policies and awareness

(iv) The three biggest challenges faced by the department in improving local government services

1. Climate Change Impacts .

Bees abscond lack of food .Mulberry drying water scarcity. Less production leads to low volume for processing marketing - poverty. Crop failure leads to food insecurity and low incomes. Pasture shortage emancipation of and death loss to HH

2. increased pests Vectors and predators

Invade bee hive lead to low productivity and abscondment. Increased crop pests, diseases due to destruction alternative hosts. Broken tolerance lead to variety loss, ecosystem erosion.Increased costs of eradication encroachment other essential

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Workplan 5: Health

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	5,089,618	1,266,852	5,084,618
District Unconditional Grant (Non-Wage)	10,000	2,000	5,000
Locally Raised Revenues	5,000	0	5,000
Sector Conditional Grant (Non- Wage)	448,335	108,281	448,335
Sector Conditional Grant (Wage)	4,626,283	1,156,571	4,626,283
<i>Development Revenues</i>	770,000	0	770,000
Donor Funding	770,000	0	770,000
Total Revenues	5,859,618	1,266,852	5,854,618
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	5,089,618	1,187,562	5,084,618
Wage	4,626,283	1,081,956	4,626,283
Non Wage	463,335	105,606	458,335
<i>Development Expenditure</i>	770,000	0	770,000
Domestic Development	0	0	0
Donor Development	770,000	0	770,000
Total Expenditure	5,859,618	1,187,562	5,854,618

Revenue and Expenditure Performance in the first quarter of 2016/17

The department received shs 1.266 billion against a quarterly budget plan of shs 1.464 billion indicating a performance of only 86.5%. The overall expenditure was 1.187 billion compared to 1.464 billion which was a quarterly plan and constituting only 81%. The under performance is attributed to nil allocation of Locally raised revenues for the department due to more pressing needs in other departments. Additionally, donor promises are not actually fulfilled as per the quarterly health

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector expects to receive shs. 5.8 billion, of which Central government will contribute 87 %, Donors 13 %, and locally raised sources only 0.08%, Wages & salaries will consume 79 % of total budget, while the balance of 19 % will cater for recurrent costs. Compared to FY 2016/17 there is a slight decline of 0.08 percent due to less allocation of own sources revenue to the sector..

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Out patient total attendance stood at 91767 and 32343 patients for both Government & NGO Health Units respectively. Maternity delivery stood at 2595 and 747 deliveries for both Government & NGO health units respectively.

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Workplan 5: Health

Medium Term Plans and Links to the Development Plan

Enable the population to access quality health care without any financial inconveniences. However, the budget between the resources available and the the requirement is the main challenge. For example, this financial year the district did not allocate funds for development.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and

Mass immunization, cancer screening , reproductive Health and response to epidemics like Ebola and community mobilization to increase awareness and demand for services.

(iv) The three biggest challenges faced by the department in improving local government services

1. Inadequate staff accommodation at health facilities

Most of the health facilities don't have staff houses. Health workers individually seek accommodation from commercial trading centers. This encourages absenteeism and late coming since they have to travel long distances to their work.

2. Understaffing at health facilities

The current staffing is only 80% mainly due to a restrictive wage budget. Even if funds were available to achieve 100% staffing, the current staff structure is also inadequate given that health personnel work in shifts

3. Inadequate funding

Current funding to the health sector is only upto 25% of the total requirement as per the ever increasing health demands. Low remuneration to health workers affects their work efficiency and morale

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	26,505,797	26,519,848
District Unconditional Grant (Non-Wage)	22,000	22,000
District Unconditional Grant (Wage)	82,000	82,000
Locally Raised Revenues	32,000	32,000
Sector Conditional Grant (Non-Wage)	4,124,241	4,138,292
Sector Conditional Grant (Wage)	22,245,557	22,245,557
<i>Development Revenues</i>	607,311	407,185

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Workplan 6: Education

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	27,113,108	26,927,033
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>26,505,797</i>	<i>26,519,848</i>
Wage	22,327,557	22,327,557
Non Wage	4,178,241	4,192,292
<i>Development Expenditure</i>	<i>607,311</i>	<i>407,185</i>
Domestic Development	607,311	407,185
Donor Development	0	0
Total Expenditure	27,113,108	26,927,033

Revenue and Expenditure Performance in the first quarter of 2016/17

The department received a total of shs. 7.1 billion revealing a quarterly budget performance of 105%. This performance is attributed to the release of more than the quarterly budget expectation by the center, namely, s conditional grant non wage at 132%,and district unconditional grant non wage at 364% to facilitate national games and music festival participation. However, local revenue performed poorly at 0% due to pressing need other departments that did not warrant any alloc

Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects to received 26.9 billion , out of which 83 percent will cater for Salaries and the ba service delivery,Of the total budget Central Government transfers will contribute 99.9 percent and the balance own sources revenue.Compared to FY 201617 there is a budget decline of 0.7 percent due to suspension of transitional Development Grant .

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Carried out school inspections 227 UPE schools and 45 USE schools. Participated in the national ball game music festivals.

Plans for 2017/18 by Vote Function

Twelve (12) classrooms constructed in four sites at Kikunyu mixed p/s, Gulama p/s, Bugga SDA p/s, Watt UMEA p/s, Mugogo p/s & Kabukunga p/s, and Rehabilitation Kyetume c/u p/s & Nazareth SDA p/s. Ten pit latrines constructed, 650 Primary and Secondary Schools private and Government inspected, Co-cirricula activities conducted, mock and PLE conducted.

Medium Term Plans and Links to the Development Plan

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Workplan 6: Education

1. Inadquate Teachers Accommodation

Most schools in the district lack teachers' houses resulting into teachers moving very long distances as long daily which affect their performance.

2. Indequate classrooms and Latrines

The available Clssrooms in the district are still inadequate to the extent that we still have pupils studying under sheds. Some schools lack separate latrines for boys and Girls.

3.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	1,308,959	1,308,959
District Unconditional Grant (Wage)	92,677	92,677
Sector Conditional Grant (Non-Wage)	1,216,282	1,216,282
<i>Development Revenues</i>	108,000	118,000
District Unconditional Grant (Non-Wage)	18,000	18,000
Locally Raised Revenues	90,000	100,000
Total Revenues	1,416,959	1,426,959
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	1,308,959	1,308,959
Wage	92,677	92,677
Non Wage	1,216,282	1,216,282
<i>Development Expenditure</i>	108,000	118,000
Domestic Development	108,000	118,000
Donor Development	0	0
Total Expenditure	1,416,959	1,426,959

Revenue and Expenditure Performance in the first quarter of 2016/17

The department received sh 234.6 million revealing 66% of the quarterly budget expectation. This low performance is attributed to less release of the sector conditional grant non wage at only 69%. This is in addition to nil allocation of unconditional grant non wage and locally raised revenue respectively. Wages and salaries cons

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Workplan 7a: Roads and Engineering

Physical Performance in the first quarter of 2016/17

The department has managed to carry out periodic maintenance of 28 Kilometers of feeder roads funded by Road Fund Two roads were worked on during this quarter under periodic maintenance; Kyegombwa - Kikuli road 16Km and Kalagala - Namawojja road 8.1Km,

Plans for 2017/18 by Vote Function

District feeder roads maintenance totalling to 154 Km, ie, 30 km under mechanized routine and 117.4 km under periodic maintenance, urban roads totalling to 98.6 Km i.e. 25.8Km under routine maintenance, 13Km under periodic maintenance and Community access roads totalling to 32 Km under periodic maintenance, All roads for newly constructed roads will be plant with Trees. Men, women, Youth and PWDs will be employed for slaughting, opening culverts and digging off shoots on roads being

Medium Term Plans and Links to the Development Plan

Improvement of District, Community access road network to a better motorable surface

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and

Major road maintenance by Uganda National Road authority.

(iv) The three biggest challenges faced by the department in improving local government services

1. Scarcity of good gravel

It is very hard to get good gravel for road construction since in most borrow pits around gravel is exhausted

2. Uncertainty in weather changes

This is one of the challenges affecting road maintenance in that it becomes difficult to come up with proper maintenance schedule thus ending up with heavy rain disturbance.

3. Absence of a complete road unit

Road maintenance equipment such as Wheel loader, Bulldozer, Roller and Water bouzer are lacking

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand		2016/17	2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
B: Breakdown of Workplan Expenditures:	41,885	3,871	48,882

Vote: 532 Luwero District

Workplan 7b: Water

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	693,020	662,354
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>41,885</i>	<i>40,992</i>
Wage	0	0
Non Wage	41,885	40,992
<i>Development Expenditure</i>	<i>651,135</i>	<i>621,362</i>
Domestic Development	651,135	621,362
Donor Development	0	0
Total Expenditure	693,020	662,354

Revenue and Expenditure Performance in the first quarter of 2016/17

UGX 172.7 million was received indicating 100 percent of the quarterly budget expectation. However, local sources performed poorly at 0% due to pressing needs in other departments that couldnot warrant any allocation of the total revenue , UGX 48 million was actually spent reflecting 28% absorption rate, leaving unspent balance of shs. 124 million.

Department Revenue and Expenditure Allocations Plans for 2017/18

A total of shillings 662.3 Million is expected to be received , of which central government will contribute 4.4 percent and the balance from own sources revenue. In Comparison to FY 2016/17 there is a slight budget decrease of 4.4 percent arising in the reduction of water Grant IPFs

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

water and sanitation coordination committee meeting held, District advocacy meeting held, Monitoring and inspection of water points conducted, rehabilitated 14 boreholes , regular data collection for a

Plans for 2017/18 by Vote Function

Drilling of 19 deep boreholes, Rehabilitation of 30 water points (major), minor repairs of 20 boreholes Water testing on 150 water points, soft ware activities (sensitisations and trainings) and Monitoring and supervision of supply projects. The drilling and repair of water Sources will reduce on the time women , children , youth and waste on getting safer water and engage in productive aspects .

Medium Term Plans and Links to the Development Plan

Construction of 90 deep boreholes, 10 mini solar powered water supply schemes in rural growth centers, rehabilitation of 250 boreholes in rural areas, water quality testing of 500 water points, excavation of 50 valley tanks using

Vote: 532 Luwero District

Workplan 7b: Water

1. iron content in water points constructed

the geology of the area is characterised by iron. More funding is required to install plant iron removers to get rid of the problem

2. rusting of pipes

most of the pipes are rusting as a result of acute iron content in the water. Installation of stainless pipes would solve the problem but they are very expensive on the open market. Additional funding would solve the problem.

3.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	157,662	155,475
District Unconditional Grant (Non-Wage)	5,000	3,000
District Unconditional Grant (Wage)	127,845	127,845
Locally Raised Revenues	15,000	15,000
Sector Conditional Grant (Non-Wage)	9,818	9,630
Total Revenues	157,662	155,475
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	157,662	155,475
Wage	127,845	127,845
Non Wage	29,818	27,630
<i>Development Expenditure</i>	0	0
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	157,662	155,475

Revenue and Expenditure Performance in the first quarter of 2016/17

During the period July to September, the department received a total of shs 36.4 million reflecting a quarter realisation percent of 92%. This performance is due to nil allocation of locally raised revenue arising from needs in other departments that could not warrant any allocation. However, Unconditional grant non wage per exceptionally high at 160% to cater for vehicle maintenance. Wages and salaries consumed 87% of total revenue

Vote: 532 Luwero District

Workplan 8: Natural Resources

57 compliance field visits conducted, 2 public disclosure meetings for stone quarries conducted, 2 EIS review backstopping farmers in forests/tree management, Monitored and coordinated GCCA project activities, main Bombo LFR and district tree nursery, 30 building plans were approved, land transactions were done.

Plans for 2017/18 by Vote Function

Two wetland action planning workshops & plans, 60 ha of trees planted, 146 compliance visits conducted, disputes settled, land transactions conducted.

Medium Term Plans and Links to the Development Plan

Conservation of the existing wetlands and Forests, promotion of tree planting, effective and efficient management of the district land registry and awareness creation on relevant Laws and regulations

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and

Awareness on climate change adaptation & mitigation, promoting climate resilient technologies, climate change mainstreaming, disaster risk reduction activities and climate change policy engagement meetings.

(iv) The three biggest challenges faced by the department in improving local government services

1. Low awareness among leaders & public

Enforcement of laws & regulations is hard where the leaders & public are not aware of the laws & the implications of degradation.

2. Inadequate funding for departmental activities

Forestry, environment and land sectors do not have conditional grants. Their activities depend entirely on local revenue.

3. Encroachment on wetlands

Wetlands are converted for agricultural & settlements.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand		2016/17	2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	263,773	64,193	273,394
District Unconditional Grant (Non-Wage)	5,000	2,000	5,000

Vote: 532 Luwero District

Workplan 9: Community Based Services

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	985,801	1,271,162
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>263,773</i>	<i>273,394</i>
Wage	167,733	167,733
Non Wage	96,039	105,661
<i>Development Expenditure</i>	<i>722,029</i>	<i>997,768</i>
Domestic Development	722,029	997,768
Donor Development	0	0
Total Expenditure	985,801	1,271,162

Revenue and Expenditure Performance in the first quarter of 2016/17

During the quarter a total of shs. 214 million was realised indicating 87% budget performance. This performance is attributed to the nil allocation of locally raised revenue. However, District un conditional grant - non wage payment was exceptionally high at 160% to cater for expenses to resettle children from CCIs. Wages and salaries consumed 100% of total revenue. Out of the total revenue realised, shs. 197m was actually spent indicating an absorption rate of 92% leaving an unspent balance of 17m

Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects to receive shs 1.271 billion where Central Government transfers will contribute 99% and locally raised revenue only 1%. Out of the total revenue, wage will contribute 13%, while the balance will contribute 87% to service delivery. In comparison to the FY 2016/17, there is a significant budget decline of 47% due to unspent of YLP funds as youth groups had not submitted necessary documents by end of FY and transitional development grant that was suspended.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Funds have been transferred to 27 youth groups to start up IGAs, executive committee meetings were held for 10 and pwd groups, child protection structures trained in LLGs.

Plans for 2017/18 by Vote Function

The department expects to distribute funds to youth and women groups for skills development and start up IGAs, monitor and supervise community based activities, conduct executive committee meetings and council meetings, Youth, PWDS and women councils, conduct trainings, settle labour disputes.

Medium Term Plans and Links to the Development Plan

Vote: 532 Luwero District

Workplan 9: Community Based Services

1. Unfunded sectors.

Some sectors like the elderly and culture do not receive any grant and yet they are crucial in social transformation.

2. Limited participation of marginalized groups in the budgeting process.

Limited economic empowerment and entrepreneurship skills for women, men, youth, PWDs, Older persons and other vulnerable groups.

3. Change of attitude is a gradual process.

Participation of communities in development programmes is low because communities need continued sensitization to change their attitudes.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	91,042	91,042
District Unconditional Grant (Non-Wage)	30,000	25,000
District Unconditional Grant (Wage)	61,042	61,042
Locally Raised Revenues	0	5,000
<i>Development Revenues</i>	1,042,531	1,183,071
District Discretionary Development Equalization Grant	403,075	395,435
Locally Raised Revenues	25,000	20,000
Multi-Sectoral Transfers to LLGs	614,456	767,636
Total Revenues	1,133,573	1,274,113
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	91,042	91,042
Wage	61,042	61,042
Non Wage	30,000	30,000
<i>Development Expenditure</i>	1,042,531	1,183,071
Domestic Development	1,042,531	1,183,071
Donor Development	0	0
Total Expenditure	1,133,573	1,274,113

Revenue and Expenditure Performance in the first quarter of 2016/17

During the quarter shs. 273.5 million was realized reflecting 97 percent of the quarterly budget expectation.

Workplan 11: Internal Audit

Vote: 532 Luwero District

Workplan 11: Internal Audit

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	90,837	94,837
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>90,837</i>	<i>94,837</i>
Wage	64,837	64,837
Non Wage	26,000	30,000
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	90,837	94,837

Revenue and Expenditure Performance in the first quarter of 2016/17

In the quarter, the department received shs16.023 million indicating 71% budget realisation. This performance is attributed to nil allocation of locally raised revenue due to pressing needs in other departments, that could not have any allocation. This is in addition to Unconditional grant wage at 71% due to delayed recruitment of Senior Auditor. Wages and salaries consumed 72% of the total revenue. All the funds received were spent reflecting a utilization rate.

Department Revenue and Expenditure Allocations Plans for 2017/18

A total of shs 94.8m is expected to be received, out of which central government transfers will make a significant contribution of 89.5 percent, while the balance from locally raised revenue. Wages and salaries will consume 72 percent, whereas the balance will cater for service delivery. Compared to the FY 2016/17, there is a budget increase of 4.2% to facilitate vehicle maintenance..

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The department carried out audit of all the ten subcounties of Kamira, Bamunanika, Butuntumula, Katikamu, Nyimbwa, Makulubita, Luweero, Kikyusa, Kalagala and Zirowwe district headquarter departments were also. Inspection of Operation Wealth Creation deliveries was also done in the period.

Plans for 2017/18 by Vote Function

Audit of headquarter departments and Sub Counties, audit inspection of PHC, UPE and USE schools, inspection of constructions and deliveries, carry out special audits and maintenance of office machinery and equipment.

Medium Term Plans and Links to the Development Plan

Vote: 532 Luwero District

Workplan 11: Internal Audit

and maintain the department motor vehicle.

2.

3.